

By REYNOLDS BY REQUEST.]

[HOUSE FILE No. 180—JUDICIARY.]

A BILL

FOR AN ACT TO PROVIDE FOR THE RESPECTIVE COUNTIES THROUGHOUT THE STATE, TO ASSESS AND COLLECT TAXES AT ANY TIME WITHIN TWENTY YEARS, UPON THE PROPERTY OF ANY PERSON HAVING LISTED FALSLEY OR HAVING FAILED TO LIST PROPERLY.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Each county shall, at any time within twenty years from the date when
2 taxes upon personal and real property become due and collectable, cause to be collected by
3 suit or otherwise, such taxes as have not been collected by reason of non-assessment, con-
4 cealment, false statements or failure to list properly, and shall include property belong-
5 ing to the estates of deceased persons having been omitted in the aforesaid manner, from
6 assessment and taxation, collectable only out of the property of such delinquent.